

UNDER SEAL

FILED
CHARLOTTE, NC

JAN 19 2022

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION

US DISTRICT COURT
WESTERN DISTRICT OF NC

UNITED STATES OF AMERICA)	DOCKET NO. 3:22-cr-11-FDW
)	
v.)	<u>BILL OF INDICTMENT</u>
)	UNDER SEAL
DARREN LEE JOY)	
)	Violations:
)	26 U.S.C. § 7201
)	26 U.S.C. § 7203
)	

THE GRAND JURY CHARGES:

INTRODUCTION

At all times relevant to this Indictment:

1. Defendant DARREN LEE JOY was a United States citizen and a single individual residing in Charlotte, North Carolina, in the Western District of North Carolina.
2. Between on or about September 18, 2014, to on or about December 31, 2020, JOY was employed as an information technology specialist by various companies in the Charlotte area.
3. JOY was an employee of Company A from on or about September 18, 2014, to on or about February 26, 2016.
4. JOY was an employee of Company B from on or about March 1, 2016, to on or about July 15, 2016.
5. JOY was an employee of Company C from on or about July 25, 2016, to on or about May 1, 2017.
6. JOY was an employee of Company D from on or about May 22, 2017, to on or about November 16, 2018.
7. JOY was an employee of Company E from on or about November 16, 2018, to at least 2021.
8. The Internal Revenue Service (“IRS”) was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States and collecting taxes owed to the United States.

9. An IRS Form W-4, Employee's Withholding Allowance Certificate or Employee's Withholding Certificate ("Form W-4"), was a form required to be signed under penalty of perjury by a taxpayer to inform his employer of the amount of federal income tax to withhold from the taxpayer's wages, and it allowed a taxpayer to claim exemption from wage withholding upon meeting certain conditions.

10. In order to properly claim exemption from income tax withholding, an individual must have owed no federal tax in the year before filing the Form W-4 and must not anticipate owing any federal tax in the current year of filing the Form W-4.

11. During each of the years 2015 through 2020, JOY received wages from one or more of the companies listed above. Specifically, JOY received wages in the following approximate amounts:

YEAR	APPROXIMATE TOTAL WAGES
2015	\$ 141,000
2016	\$ 139,000
2017	\$ 115,000
2018	\$ 144,000
2019	\$ 122,000
2020	\$ 125,000

12. For the years 2015 through 2020, JOY submitted and caused to be submitted, and maintained and caused to be maintained on file with his employers, Forms W-4, falsely claiming he was exempt from federal income tax withholding when, in fact, he was not entitled to claim exempt status. By claiming exempt status, JOY caused his employers to withhold little or no federal income taxes from his wages for the years 2015 through 2020.

COUNT ONE
(Tax Evasion – 26 U.S.C. § 7201)

13. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs one through twelve of the Bill of Indictment, and further alleges that:

14. During the calendar year 2015, Defendant DARREN LEE JOY received taxable income, upon which there was substantial income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before April 18, 2016, as required by law, to any proper officer of the IRS, and to pay the income tax to the IRS, DARREN LEE JOY, from on or about January 1, 2015 to on or about December 31, 2015, in the Western District of North Carolina, and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar year 2015, by committing the following affirmative acts, among others:

a. Maintaining on record with his employer, Company A, an IRS Form W-4, dated September 15, 2014, that he previously provided to Company A, falsely stating that he was exempt from all tax and withholding.

b. Submitting to his employer, Company A, an IRS Form W-4, dated March 4, 2015, falsely stating that he was exempt from all tax and withholding.

In violation of Title 26, United States Code, Section 7201.

COUNT TWO
(Tax Evasion – 26 U.S.C. § 7201)

15. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs one through twelve of the Bill of Indictment, and further alleges that:

16. During the calendar year 2016, Defendant DARREN LEE JOY received taxable income, upon which there was substantial income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before April 18, 2017, as required by law, to any proper officer of the IRS, and to pay the income tax to the IRS, DARREN LEE JOY, from on or about January 1, 2016 to on or about December 31, 2016, in the Western District of North Carolina, and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar year 2016, by committing the following affirmative acts, among others:

a. Submitting to his employer, Company B, an IRS Form W-4, dated February 26, 2016, falsely stating that he was exempt from all tax and withholding.

b. Submitting to his employer, Company C, an IRS Form W-4, dated August 8, 2016 falsely stating that he was exempt from all tax and withholding.

In violation of Title 26, United States Code, Section 7201.

COUNT THREE
(Tax Evasion – 26 U.S.C. § 7201)

17. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs one through twelve of the Bill of Indictment, and further alleges that:

18. During the calendar year 2017, Defendant DARREN LEE JOY received taxable income, upon which there was substantial income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before April 17, 2018, as required by law, to any proper officer of the IRS, and to pay the income tax to the IRS, DARREN LEE JOY, from on or about January 1, 2017 to on or about December 31, 2017, in the Western District of North Carolina, and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar year

2017, by committing the following affirmative acts, among others:

a. Maintaining on record with his employer, Company C, an IRS Form W-4, dated August 8, 2016, that he previously submitted to Company C, falsely stating that he was exempt from all tax and withholding.

b. Submitting to his employer, Company C, an IRS Form W-4, dated February 6, 2017, falsely stating that he was exempt from all tax and withholding.

c. Submitting to his employer, Company D, an IRS Form W-4, dated June 7, 2017, falsely stating that he was exempt from all tax and withholding.

In violation of Title 26, United States Code, Section 7201.

COUNT FOUR
(Tax Evasion – 26 U.S.C. § 7201)

19. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs one through twelve of the Bill of Indictment, and further alleges that:

20. During the calendar year 2018, Defendant DARREN LEE JOY received taxable income, upon which there was substantial income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before April 15, 2019, as required by law, to any proper officer of the IRS, and to pay the income tax to the IRS, DARREN LEE JOY, from on or about January 1, 2018 to on or about December 31, 2018, in the Western District of North Carolina, and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar year 2018, by committing the following affirmative acts, among others:

a. Maintaining on record with his employer, Company D, an IRS Form W-4, dated June 7, 2017, that he previously submitted to Company D, falsely stating that he was exempt from all tax and withholding.

b. Submitting to his employer, Company E, an IRS Form W-4, dated November 26, 2018, falsely stating that he was exempt from all tax and withholding.

In violation of Title 26, United States Code, Section 7201.

COUNT FIVE
(Tax Evasion – 26 U.S.C. § 7201)

21. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs one through twelve of the Bill of Indictment, and further alleges that:

22. During the calendar year 2019, Defendant DARREN LEE JOY received taxable

income, upon which there was substantial income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before July 15, 2020, as required by law, to any proper officer of the IRS, and to pay the income tax to the IRS, DARREN LEE JOY, from on or about January 1, 2019 to on or about December 31, 2019, in the Western District of North Carolina, and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar year 2019, by committing the following affirmative acts, among others:

a. Maintaining on record with his employer, Company E, an IRS Form W-4, dated November 26, 2018, that he previously submitted to Company E, falsely stating that he was exempt from all tax and withholding.

b. Submitting to his employer, Company E, an IRS Form W-4, dated February 26, 2019, falsely stating that he was exempt from all tax and withholding.

In violation of Title 26, United States Code, Section 7201.

COUNT SIX
(Tax Evasion – 26 U.S.C. § 7201)

23. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs one through twelve of the Bill of Indictment, and further alleges that:

24. During the calendar year 2020, Defendant DARREN LEE JOY, a resident of Charlotte, North Carolina, received taxable income, upon which there was substantial income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before May 17, 2021, as required by law, to any proper officer of the IRS, and to pay the income tax to the IRS, DARREN LEE JOY, from on or about January 1, 2020 to on or about December 31, 2020, in the Western District of North Carolina, and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar year 2020, by committing the following affirmative acts, among others:

a. Maintaining on record with his employer, Company E, an IRS Form W-4, dated February 26, 2019, that he previously submitted to Company E, falsely stating that he was exempt from all tax and withholding.

b. Submitting to his employer, Company E, an IRS Form W-4, dated January 23, 2020, falsely stating that he was exempt from all tax and withholding.

All in violation of Title 26, United States Code, Section 7201.

COUNTS SEVEN THROUGH TWELVE
(Failure to File Tax Returns – 26 U.S.C. § 7203)

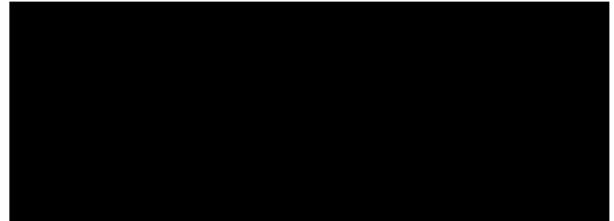
25. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs one through twelve of the Bill of Indictment, and further alleges that:

26. During each of the calendar years set forth below, Defendant DARREN LEE JOY had and received gross income in excess of the minimum filing requirements, as listed below. By reason of such gross income, he was required by law, following the close of the calendar year and on or before the filing deadlines set forth below, to make an income tax return to any proper officer of the IRS, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Well knowing and believing all the foregoing, DARREN LEE JOY did willfully fail, on or about the due dates listed below, in the Western District of North Carolina, and elsewhere, to make an income tax return:

Count	Calendar Year	Minimum Filing Requirement	Approximate Due Date
7	2015	\$10,300	April 18, 2016
8	2016	\$10,350	April 18, 2017
9	2017	\$10,400	April 17, 2018
10	2018	\$12,000	April 15, 2019
11	2019	\$12,200	July 15, 2020
12	2020	\$12,400	May 17, 2021

In violation of Title 26, United States Code, Section 7203.

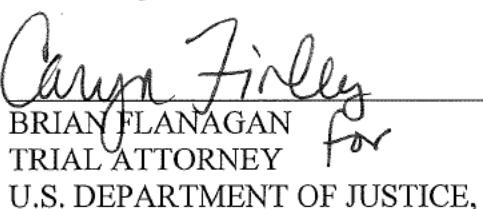
A TRUE BILL:



DENA J. KING
UNITED STATES ATTORNEY



CARYN FINLEY
ASSISTANT UNITED STATES ATTORNEY



BRIAN FLANAGAN
TRIAL ATTORNEY
U.S. DEPARTMENT OF JUSTICE, TAX DIVISION